

# MFASIS ACCOUNTING SYSTEM

CASH RECEIPT  
NARRATIVE

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## **Function: Process Cash Receipts**

### **OBJECTIVE:**

To process cash receipts and cash adjustments on the MFASIS Accounting System.

### **SOURCE DOCUMENTS NEEDED:**

- Completed Cash Receipt Statement
- Back-up materials supporting a CR such as:
  - Bank Deposit Tickets
  - Bank Debits and Credits
  - Checks and currency
  - Memorandum to Treasury
  - Letter of Credit Voucher

### **PROCEDURES:**

See User Procedures Section

### **SYSTEM INPUT:**

See System Input Section

### **SCREENS TO BE USED:**

Cash Receipt (CR)

# MFASIS ACCOUNTING SYSTEM

CASH RECEIPT  
NARRATIVE

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## Function: Process Cash Receipts

### NARRATIVE

The Cash Receipts function of the MFASIS Accounting component is used to record cash transactions in the system. Cash collected from any source must be processed through this function, as must subsequent adjustments to cash. Entered amounts must be fully supported by validated bank deposit tickets, currency, checks, money orders, or bank credits and debits. Adjustments must be supported by a memorandum sent to Treasury indicating the bank account and giving an explanation for the adjustment.

Cash receipts are maintained by a unique document ID number assigned by the user agency. System-wide uniqueness of this number is guaranteed by use of an agency-specific prefix. It is the responsibility of each agency to assure duplicate numbers are not assigned within the agency. The system assigned transaction code for Cash Receipts is CR.

There are two ways to use a CR transaction. If receipts are to be applied against open receivables on the system the RE number must be referenced on the CR input screen. The system will automatically bring forward the accounting distribution from the invoice document to the CR document. If cash is received or an adjustment is required for an item not previously invoiced, the user must code the accounting distribution directly.

Cash receipts are recorded on a Cash Receipt Statement. The Cash Receipt Statement has several purposes. In Treasury, it provides a summary of cash activity and a way to tie together the accompanying deposit tickets or other source materials to a specific document id already entered in MFASIS by the agency. In the Bureau of Accounts and Control, the lines of accounting distribution can be examined prior to on-screen approval and the form can be microfilmed for a permanent record. The Bureau of Accounts and Control will use the form to perform centralized key entry for those agencies without MFASIS data entry capability.

The Cash Receipt Statement provides five lines of accounting distribution. If more are required additional forms can be used. Cash Receipt Statements done in anticipation of letters of credit transactions should not be combined with other types of Cash Receipt Statements. Foreign checks can be deposited but should not be co-mingled with other checks on the same form. Deposit tickets from multiple banks can be processed on the same form. Negative adjustments must be reflected on the Bank Charges and Debits line of the form and must be fully documented or have prior authorization from the Treasury department. All Cash Receipt Statements must be signed by an authorized agency employee.

### ACCOUNTING ACTIVITIES

The CR transaction will debit cash and credit accounts receivable if an RE number was referenced on the CR transaction. If no accounts receivable has been established through an RE, the CR should be coded to credit revenue, deferred revenue, or expenditures directly.

All transactions are recorded to the suspense file. After all approvals by the user agency, Treasury, and the Bureau of Accounts and Control have been entered, the transaction is dated and posted to the general ledger

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accounts, as well as to open invoice tables and ledgers if required. A posted CR transaction can be viewed but cannot be modified (a separate midifying zero CR can be done).

# MFASIS ACCOUNTING SYSTEM

CASH RECEIPT  
FORMS

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**Function: Process Cash Receipts**

## FORMS

**A. CASH RECEIPT STATEMENT (3-COPY)**

# MFASIS ACCOUNTING SYSTEM

## CASH RECEIPT USER PROCEDURES

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### Function: Process Cash Receipts

## USER PROCEDURES

### ON-LINE AGENCIES

#### A. PROCESS CASH RECEIPTS

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
1. Agency collects/receives cash.	Agency personnel	<p>Deposit cash in Treasury authorized bank account and receive the ticket validated by the bank.</p> <p>Complete 3-copy Cash Receipt Statement (mandatory) by coding the following data:</p> <ul style="list-style-type: none"><li>a) put debtor's MFASIS provider code number on the cash receipt if the cash received is to be recorded against a receivable</li><li>b) add the account codes or invoice number (reference document number) to the Cash Receipt Statement</li><li>c) add the cash receipt's unique document ID number to the Cash Receipt Statement</li><li>d) attach proper supporting documents to the Cash Receipt Statement (receipts, tickets).</li></ul>
2. Receipt of reviewed and properly coded Cash Receipt Statement.	Agency personnel	<p>Enter CR transaction data into the system. See the SYSTEM INPUT GUIDELINES for data entry instructions.</p> <p>If the debtor is not on the Provider Master Table, see the MASTER TABLES section on the Provider Master Table (PROV) for instructions on how to have a debtor added to the table.</p>

# MFASIS ACCOUNTING SYSTEM

## CASH RECEIPT USER PROCEDURES

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FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
2. <i>Receipt of reviewed and properly coded Cash Receipt Statement. (Continued)</i>		Perform a quick edit on the transaction, apply agency approval, and put the transaction on hold.
3. CR transaction has been entered into MFASIS.	Agency supervisor	Apply agency level approval and put the transaction on hold.
<b>NOTE:</b> Steps 2 and 3 may be completed simultaneously if security for your agency has been established to allow the same person to enter and process final approval of the transaction. Please see your agency security coordinator to determine if this is the case.	Agency clerk	Forward a hard copy of all Cash Receipt Statements with required attachments and signatures to Treasury, and a copy without attachments to the Bureau of Accounts and Control Accounting Unit.
4. Receipt of Cash Receipt Statement (hard copy originals with appropriate attachments).	Treasury personnel	<p>Examine statement for completeness, accuracy, and detail of supporting documentation.</p> <p>Send back Cash Receipt Statements which need correction by agencies.</p> <p>Access the CR document on the MFASIS system.</p> <p>Match information on hard copy to screen display. Perform a visual pre-edit.</p> <p>Perform a Quick Edit.</p> <p>Approve the CR transaction and put it on hold.</p> <p>Stamp the sequential Treasury Voucher number on hard copy, remove and organize deposit material backup, and file</p>

# MFASIS ACCOUNTING SYSTEM

## CASH RECEIPT USER PROCEDURES

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
4. <i>Receipt of Cash Receipt Statement (hard copy originals with appropriate attachments). (Continued)</i>		<p>statements by agency.</p> <p>Forward the Treasury copy of the Cash Receipt Statement to the Bureau of Accounts and Control Accounting Unit.</p>
5. Receipt of Cash Receipt Statement from the agency.	BAC (Accounting Unit)	Review the agency Cash Receipt Statement for math accuracy and completeness. (Appropriate signatures and coding).
6. Receipt of Cash Receipt Statement from Treasury	BAC (Accounting Unit)	<p>Compare Treasury's voucher stamped Cash Receipt Statement copy against the Cash Receipt Statement sent by the agency.</p> <p>Once approved by Treasury, BAC will not reject transactions but they can change the coding. The dollar amount of the total will never be changed by Accounts and Control. Coding changes by Accounts and Control will not require Treasury approval even if the CR is already approved on the system by Treasury. BAC and Treasury employees will coordinate procedures to assure approvals by Treasury and BAC occur on the same day.</p> <p>Access the CR document on the MFASIS system.</p> <p>Match information on hard copy to screen display. Perform a visual pre-edit. Perform a Quick Edit.</p> <p>Approve the CR transaction and schedule it for off-line processing.</p> <p>Stamp the approved cash receipt indicating the acct'g period to RE credited.</p> <p>Return Treasury copy of Cash Receipt</p>

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## CASH RECEIPT USER PROCEDURES

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FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
6. <i>Receipt of Cash Receipt Statement from Treasury (Continued)</i>		Statements to Treasury.
7. Receipt of Transaction Reject Report	BAC (Accounting Unit)	Make necessary corr and process.
8. Receipt of Cash Receipt Statements accepted by the system.	BAC (Records Unit)	Microfilm by agency then doc ID.  File documents for one year.

## OFF-LINE AGENCIES

### A. Process Cash Receipts

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
1. Agency collects/receives cash.	Agency personnel	Deposit cash in Treasury authorized bank account and receive the ticket validated by the bank.  Complete 3-copy Cash Receipt Statement (mandatory) by coding the following data:  a) put debtor's MFASIS provider code number on the cash receipt if the cash received is to be recorded against a receivable b) add the account codes or invoice number (reference document number) to the Cash Receipt Statement c) add the cash receipt's unique document ID number to the Cash Receipt Statement d) attach proper supporting documents to the Cash Receipt Statement (receipts, tickets).



# MFASIS ACCOUNTING SYSTEM

## CASH RECEIPT USER PROCEDURES

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
2. Receipt of reviewed and properly coded Cash Receipt Statement.	Agency personnel	Forward a hard copy of the Cash Receipt Statement with required attachments and signatures to Treasury, and a copy without attachments to the Bureau of Accounts and Control Data Entry unit .
3. Receipt of the Cash Receipt Statement from the agency.	BAC Accounting Division	<p>Review the document for math accuracy and completeness. (Original document, appropriate signatures and coding.)</p> <p>Enter the CR transaction data into the system. See the SYSTEM INPUT GUIDELINES section for data entry instructions.</p> <p>If the debtor is not on the Provider Master Table, see the MASTER TABLES section on the Provider Master Table (PROV) for instructions on how to have a debtor added to the table.</p> <p>Perform a quick edit on the transaction.</p> <p>Return to agency any CR transactions which are rejected by the system.</p> <p>Apply the agency level approvals and forward the Cash Receipt Statement to Treas. for third level approval.</p>
4. Receipt of Cash Receipt Statement (hard copy originals with appropriate attachments) from the agency.	Treasury personnel	<p>Examine statement for completeness, accuracy, and detail of supporting documentation.</p> <p>Access the CR document on the MFASIS system.</p> <p>Match information on hard copy to screen display. Perform a visual pre-edit. Perform a Quick Edit.</p>

# MFASIS ACCOUNTING SYSTEM

## CASH RECEIPT USER PROCEDURES

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
		<p>Approve CR transaction and put it on hold.</p> <p>Stamp sequential Treasury Voucher number on hard copy, remove and organize deposit material backup, and file statements by agency.</p> <p>Forward Treasury copy of the Cash Receipt statement to the Bureau of Accounts and Control Accounting Unit.</p>
5. Receipt of Cash Receipt Statement from Treasury.	Bureau of Accounts and Control Accounting Unit	<p>Compare Treasury's voucher stamped Cash Receipt Statement copy against the Cash Receipt Statement sent by the agency.</p> <p>Once approved by Treasury, BAC will not reject transactions but they can change the coding. The dollar amount of the total will never be changed by Accounts and Control. Coding changes by BAC will not require Treasury approval even if the CR is already approved on the system by Treasury. BAC and Treasury employees will coordinate procedures to assure approvals by Treasury and BAC occur on the same day.</p> <p>Access the CR documents on the MFASIS system.</p> <p>Match information on hard copy to screen display. Perform a visual pre-edit.</p> <p>Perform a Quick Edit.</p> <p>Approve CR transaction and schedule it for off-line processing.</p> <p>Stamp the approved cash receipt indicating the accounting period to be credited.</p>

# MFASIS ACCOUNTING SYSTEM

## CASH RECEIPT USER PROCEDURES

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FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
		Return Treasury copy of Cash Receipt Statements to Treasury.
6. Receipt of Transaction Reject Report	Bureau of Accounts and Control Accounting Unit	Make necessary corr. and process.
7. Receipt of approved Cash Receipt Statements.	Bureau of Accounts and Control-Records Unit.	Microfilm by agency then doc ID.  File documents for one year.

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## CASH RECEIPT USER PROCEDURES

### *CASH RECEIPT (CR)*

FUNCTION:	DOCID: CR 01A 480528003	06/05/98 09:53:50 AM
STATUS: ACCPT	BATID:	ORG:
H-	CASH RECEIPT INPUT FORM	
DEPOSIT DATE:	ACCTG PRD:	BUDGET FY:
ACTION: E	CMIA SCHEDULE DATE:	CASH ACCOUNT:
COMMENTS:	BANK ACCOUNT CODE: 01	
DOCUMENT TOTAL:		5,827.50
CALCULATED DOCUMENT TOTAL:		5,827.50

FUNCTION:	DOCID: CR 01A 480528003	06/05/98 09:54:13 AM
STATUS: ACCPT	BATID:	ORG: 001-001 OF 001
01-		
LINE NUMBER:	REFERENCE DOC ID:	REF LINE NO:
VEND/PROV/CUST:	NAME:	
BILLING CODE:		
FUND: 062	AGENCY: 01A	ORG/SUB-ORG: 5101
ACTIVITY:	REV/SUB-REV: 2664	APPR UNIT: 01
FUNCTION:	OBJ/SUB-OBJ:	JOB NUMBER:
REPT CAT:	BS ACCOUNT:	
DESCRIPTION: SALE OF SEED POTATOES 1998		
AMOUNT: 5,827.50	I/D:	P/F:

The Cash Receipt (CR) document records all monies collected. This includes collections against outstanding accounts receivables, cash basis revenue, and non-revenue-related receipts (for example, refunds posted to objects of expenditures and deposits into trust funds). You can enter this document as a stand-alone or it can reference Receivable (RE) documents.

FIELD	DESCRIPTION
Date of Record	Default is the date the document is accepted. Enter the date ( <i>mm dd yy</i> ) that you want to associate with this document, usually the current date.
Acctg Period	Default is inferred from <b>Date of Record</b> . If you want this document recorded in another accounting period, enter the open, desired period ( <i>mm yy</i> ). You cannot enter future periods.

# MFASIS ACCOUNTING SYSTEM

## CASH RECEIPT SYSTEM INPUT

FIELD	DESCRIPTION
Budget Fiscal Year	Default is inferred from <b>Date of Record</b> . If you want this document recorded in another fiscal year, enter the desired, open fiscal year. You cannot enter future budget fiscal years.
CMIA Schedule Date	Display only. The date that represents when the transaction should be processed according to the CMIA drawdown schedule. This field is only used by documents that are created by the CMIA Drawdown Program (AFINDMDG).
New/ Modification [Action]	<p>Default is <i>New [E]</i>. Valid values are:</p> <p><b><i>New [E]</i></b> This is a new document.</p> <p><b><i>Modification [M]</i></b> This document is modifying a previously accepted document. This allows you to add lines to a previous document, change the amounts on existing lines (not codes), or cancel a line (decrease a line amount to zero). To change codes in an existing line, you must cancel that line and reenter a new line. You can record both of these lines on the same document by selecting <b><i>Modification [M]</i></b>.</p>
Bank Account	Required. All lines recorded on a cash receipt must be deposited to the same bank account. Always enter "01" for the bank account.
Cash Account	<p>Default offset cash accounts are inferred from Bank Account (BANK). Enter an offset cash account if:</p> <p>The system does not use the default offset cash account on Bank Account (BANK).</p> <p>You want to override the account recorded on Bank Account (BANK). The offset cash account code represents the account debited as a result of this document.</p> <p>If you enter an account code, you are overriding the offset cash account for <i>all</i> lines on the document.</p>
Comments	Optional. Enter a descriptive note.
Document Total	<p>Required. Enter the unsigned net amount of all lines on the document. To compute this amount:</p> <ol style="list-style-type: none"> <li>1. Add all the increase amounts,</li> <li>2. Add all the decrease amounts, and</li> <li>3. Subtract the smaller of these amounts from the larger and enter that amount.</li> </ol>
Calculated Doc Total	Display only. This amount is system-computed and displays the total of the line amount.
Line Number	Optional. Enter a unique number for each document line.
Reference Document	Conditional. Required for revenue documents and vendor refunds. Also required for balance sheet documents if <b>Reporting Category</b> is entered. Enter the transaction code, agency and number of the referenced Receivable (RE) to which the cash will be applied.

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## CASH RECEIPT SYSTEM INPUT

FIELD	DESCRIPTION
Reference Line Number	Optional. Specify the reference line number where you want to apply the cash. If this field is blank, cash is applied to the referenced document lines in sequential order.
Vend/Prov/Cust	<p>Conditional. Required if cash is applied to a customer account. Enter the customer from whom you are receiving payment. If a receivable is referenced, this field is inferred from the Receivable (RE) document. Refer to Customer (CUST) for valid values.</p> <p>Required on vendor refunds if <b>Vendor Control Option</b> on System Control Options (SOPT) is <b>Yes [Y]</b>. See Vendor Index (VEND) for valid values.</p>
Name	Display only. This value corresponds with <b>Vendor/Provider/Customer</b> . If a vendor code is entered, then the corresponding vendor name is displayed.
Billing Code	Conditional. Required if cash is being applied to a customer account. Enter the billing code that identifies the billing profile for the customer account application. Refer to Billing Profile (BPRO) for valid values.
Fund	Required. Default is inferred from Organization (ORG2) based on the agency and organization entered on this document. See the Fund Index (FUND) for valid values.
Agency	Conditional. Required for revenue documents and vendor refunds. Required for balance sheet documents if <b>Reporting Category</b> is entered. Otherwise, the agency is optional. Enter the agency receiving the revenue. Refer to Agency Index (AGCY) and Fund Agency Index (FAGY) for valid values.
Org	<p>Conditional. <b>Organization</b> is required on revenue documents if <b>Revenue Budget Organization Option</b> is <b>Y</b> (required on budget and accounting) on Fund Agency Index (FAGY) for this line's fund/agency combination. If this line is a vendor refund, it is controlled by <b>Expense Budget Organization Option</b> on Fund Agency Index (FAGY).</p> <p>Otherwise, this field is optional and used for reporting purposes only. Refer to Organization Index (ORGN) for valid values.</p>
Sub-Organization	<p>Conditional. Required on vendor refunds if <b>Sub-Organization Required on Spending</b> on Organization (ORG2) is <b>Required [Y]</b>, or <b>Required on Expenditure Transactions [3]</b>.</p> <p>Required on revenue documents if <b>Sub-Organization Required on Revenue</b> on Organization (ORG2) is <b>Required [Y]</b>. Otherwise, this field is optional. Refer to Sub-Organization (SORG) for valid values. You must enter an organization before you can enter a sub-organization.</p>

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## CASH RECEIPT SYSTEM INPUT

FIELD	DESCRIPTION
Activity	Conditional. Required on revenue documents if <b>Revenue Budget Activity Option</b> is <i>Y</i> (required on budget and accounting) or <i>A</i> (required on accounting) on Fund Agency Index (FAGY). If this line is a vendor refund, it is controlled by <b>Expense Budget Activity Option</b> on Fund Agency Index (FAGY). See Activity Index (ACTV) for valid values.
Revenue Source	Conditional. Required on all documents except balance sheet documents. On balance sheet documents, enter the balance sheet account or the object on vendor refunds. Refer to Revenue Source Index (RSRC) for valid values.
Sub-Revenue Source	Conditional. <b>Sub-Revenue Source</b> is required if <b>Sub-Revenue Source Required</b> on Revenue Source (RSR2) is <i>Yes [Y]</i> for the revenue source used. Otherwise, this field is optional. Refer to Revenue Source Index (RSRC) for valid values. You must enter a revenue source before you can enter a sub-revenue source.
Appropriation Unit	Conditional. Required if <b>Appropriation Control Option</b> is <i>C</i> (full control) or <i>P</i> (presence control) on Fund Index (FUND). Also required when the document is entered with a closed budget fiscal year. The appropriation must be open and must be applicable to the budget fiscal year entered for the document. See Appropriation Inquiry (EAP2) for valid values.
Function	Conditional. Default is inferred from Organization (ORG2); or from Activity (ACT2), if a function code is not entered in Organization (ORG2). If this line is a vendor refund, it is controlled by <b>Expense Budget Function Option</b> on Fund Agency Index (FAGY). Refer to Function (FUNC) for valid values.
Object/Sub	Conditional. <b>Object</b> is required on vendor refunds. Otherwise, this field is blank. Refer to Object Index (OBJT) for valid values.  <b>Sub-Object</b> is required on vendor refunds if <b>Sub-Object Required</b> is selected <i>[Y]</i> on Expense Budget Inquiry (EXP2) or Expense Budget Inquiry (EEX2). Otherwise, this field is optional on vendor refunds. This field should be blank when object is not entered. Refer to Sub-Object (SOBJ) for valid values.
Job Number	Conditional. Required on vendor refunds if <b>Job Number Required on Spending</b> is any value other than <i>Not Applicable [blank]</i> or <i>None [N]</i> on Organization (ORG2).  Required on revenue documents if <b>Job Number Required on Revenue</b> on Organization (ORG2) is: Required <i>[Y]</i> , or if <b>Job Number Revenue</b> on Activity (ACT2) is <i>Enforce Coding [Y]</i> or <i>Required on Activity [A]</i> .  Otherwise, this field is optional. If <b>Job Cost</b> is <i>Yes [Y]</i> on System Control Options (SOP2), enter a job number. See Job Index (JOB2) for valid values. If <b>Job Cost</b> is <i>No [N]</i> on System Control Options (SOP2), enter a project number or general reporting category.
Rept Category	Conditional. Required on vendor refunds if <b>Reporting Category</b> on Agency (AGC2) is <i>Required on Expenditure Transactions [3]</i> . Required on revenue documents if <b>Reporting</b>

# MFASIS ACCOUNTING SYSTEM

CASH RECEIPT  
SYSTEM INPUT

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FIELD	DESCRIPTION
	<p><b>Category Required on Revenue Transaction</b> is <i>Yes [Y]</i> on Agency (AGC2).</p> <p>Required on balance sheet documents if <b>Reporting Category Option</b> on Balance Sheet Account Index (BACC) is <i>Y</i> (required on documents) for the balance sheet account entered. Otherwise, this field is optional. Refer to Reporting Category (RPTG) or Federal Aid Inference (FAIT) for valid values.</p>
BS Account	Conditional. Required if this line is a balance sheet document. Enter a deferred revenue account if the line is recording a cash advance. If this account is a type 23, ensure that it is a non-cash asset account. See Balance Sheet Account Index (BACC) for valid values.
Description	Optional. Enter a descriptive note about this line.
Amount	Required. If this is a new line, enter the dollar amount of the item(s) described on this line. If this line is a modification to a previous line, enter the amount of the change over (under) the previous amount. Do not enter a negative/positive sign. The decimal point is optional, but you must enter two digits for cents.
Inc/Dec	Default is <i>Default [blank]</i> . Required if modifying a line. Valid values are <i>Decrease [D]</i> and <i>Increase [I]</i> .
Partial/Final	Default is <i>Default [blank]</i> . Always let this field default. The Advanced Receivables Subsystem automatically sets this field using the short and overpayment tolerances from Revenue Options (ROPT).